satisfy the requirements of G.S. 159-8 and 159-13. However, <u>except</u> <u>as otherwise provided in this section</u>, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability, unless the board is ordered to do so by a court of competent jurisdiction, or by a State agency having the power to compel the levy of taxes by the board.

If after July 1 the local government receives additional and unanticipated revenues, the governing body may amend the budget ordinance to reduce the property tax levy to account for the unanticipated revenues.

The governing board by appropriate resolution or ordinance may authorize the budget officer to transfer moneys from one appropriation to another within the same fund subject to such limitations and procedures as it may prescribe. Any such transfers shall be reported to the governing board at its next regular meeting and shall be entered in the minutes."

SECTION 4. Section 3 of this act becomes effective July 1, 2001, and expires October 1, 2001. The remainder of this act becomes effective for taxes imposed for taxable years beginning on or after July 1, 2002.

In the General Assembly read three times and ratified this the 19th day of July, 2001.

Became law upon approval of the Governor at 10:49 a.m. on the 26^{th} day of July, 2001.

S.B. 715 SESSION LAW 2001-309

AN ACT TO REQUIRE COLLABORATION BETWEEN THE DIVISION OF SOCIAL SERVICES AND THE COMMISSION OF INDIAN AFFAIRS AND THE NORTH CAROLINA DIRECTORS OF SOCIAL SERVICES ASSOCIATION ON INDIAN CHILD WELFARE ISSUES.

The General Assembly of North Carolina enacts:

SECTION 1. The Division of Social Services, Department of Health and Human Services, shall work in collaboration with the Commission of Indian Affairs, Department of Administration, and the North Carolina Directors of Social Services Association to develop, in a manner consistent with federal law, an effective process through which the following can be accomplished:

(1) Establishment of a relationship between the Division of Social Services and the Indian tribes set forth in G.S. 143B-407(a), either separately or through a central entity, that will enable these tribes, in general, and tribal councils or other tribal organizations, in particular, to